

HOUSE BILL 1613
By Davidson

AN ACT to amend Tennessee Code Annotated, Section
67-6-207, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-207(a), is amended by adding
the following language as a new, appropriately designated subdivision:

(20) Water to be used to aid in the growth and development of seeds, seedlings,
or plants as defined pursuant to subdivision (a)(10).

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.